

DECLARATION

CHRISTOPHER J. FLETCHER declares:

1. I am a duly commissioned revenue officer employed in the Small Business/Self-Employed Division Gulf States Compliance Area of the Internal Revenue Service at 8701 S. Gessner, STOP 5434 HAL, Houston, TX 77074.

2. In my capacity as a revenue officer I am conducting an investigation into the tax liability of Michael E. Boulanger for the calendar year(s) ended: December 31, 1996, December 31, 1998, December 31, 1999, December 31, 2000, December 31, 2001, December 31, 2002, December 31, 2003, December 31, 2004, December 31, 2005, December 31, 2006, December 31, 2007 and December 31, 2008.

3. In furtherance of the above investigation and in accordance with Section 7602 of Title 26, U.S.C., I issued on November 30, 2015, an administrative summons, Internal Revenue Service Form 2039, to Tim Brannan, to produce for examination books, papers, records, or other data as described in said summons. The summons is attached to the petition as Exhibit A.

4. In accordance with Section 7603 of Title 26, U.S.C., on December 1, 2015, I served an attested copy of the Internal Revenue Service summons described in Paragraph (3) above on the respondent, Tim Brannan, by personal delivery, as evidenced in the certificate of service on the reverse side of the summons.

5. Prior to the summons appearance date Tim Brannan faxed in a response indicating he was not ready to appear and would not attending the scheduled meeting. The fax is attached to the petition as Exhibit B.

6. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

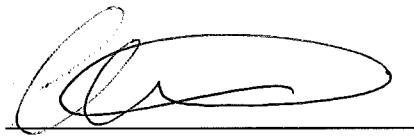
7. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

8. It is necessary to examine the books, papers, records, or other data sought by the summons in order to properly investigate the federal tax liability of Michael E. Boulanger for the calendar year(s) December 31, 1996, December 31, 1998, December 31, 1999, December 31, 2000, December 31, 2001, December 31, 2002, December 31, 2003, December 31, 2004, December 31, 2005, December 31, 2006, December 31, 2007 and December 31, 2008.

9. There is no "Justice Department referral" in effect with respect to respondent or any other persons whose tax liability is at issue with regard to the summons for the tax year 2008, as that term is defined in 26 U.S.C. Section 7602(d).

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 5th day of January, 2016.

A handwritten signature in black ink, appearing to read 'C. J. Fletcher', is written over a horizontal line.

Christopher J. Fletcher

REVENUE OFFICER